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HOUSING AUTHORITY OF THE
TOWN OF BASILE, LOUISIANA

Report on Compiled
Financial Statements

December 31, 2006

under provisions of the laws of the State of Louisiana,
documents. A copy of the report is being furnished to the
the authority and other appropriate parties. The report is
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Release Date 8-8-01

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Board of Directors
Basile Housing Authority
Basile, Louisiana 70515

We have compiled the accompanying general purpose financial statements of The Housing Authority of the Town of Basile, as of and for the year ended December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form financial statements information that is the representation of management of The Housing Authority of The Town of Basile. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Ying & Tullague
Ying & Tullague
June 26, 2001

FINANCIAL SECTION

HOUSING ACTIVITY OF THE TOWN OF BRATTLE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2000

	<u>Governmental Funds</u>		<u>Nonfund Group</u>	
	<u>General</u>	<u>Capital Projects</u>	<u>General Fund Assets</u>	<u>Totals (Memorandum Only)</u>
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 21,705	\$ 7,011	\$ -	\$ 28,716
Receivables (net of allowance for uncollectible)	1,886	-	-	1,886
Receivable due from other fund	7,511	-	-	7,511
Prepaid items	1,557	-	-	1,557
Land, buildings and equipment	-	-	1,107,161	1,107,161
Total Assets	<u>\$ 27,260</u>	<u>\$ 7,011</u>	<u>\$ 1,107,161</u>	<u>\$ 1,141,632</u>

See Accountants' Compilation Report and Notes to Financial Statements.

HOUSING AUTHORITY OF THE TOWN OF NORTON
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 2000

	Governmental Funds		Account Group General Fixed Assets	Total (Memorandum Only)
	General	Capital Projects		
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities				
Accounts, and other payables	\$ 9,331	\$ 4,560	\$ -	\$ 13,891
Deposits due others	2,703	-	-	2,703
Due to other funds	-	2,531	-	2,531
Total Liabilities	<u>\$ 12,034</u>	<u>7,091</u>	<u>-</u>	<u>19,125</u>
Equity and Other Credits				
Investment in general fixed assets	-	-	1,107,161	1,107,161
Fund balances:				
Unreserved	<u>21,234</u>	<u>-</u>	<u>-</u>	<u>21,234</u>
Total Equity and Other Credits	<u>21,234</u>	<u>-</u>	<u>1,107,161</u>	<u>1,128,395</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$ 33,268</u>	<u>\$ 7,091</u>	<u>\$ 1,107,161</u>	<u>\$ 1,147,520</u>

See Accountants' Compilation Report and Notes to Financial Statements.

FINANCIAL AUTHORITY OF THE TOWN OF DARTMOUTH
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUND TYPE
For the Year Ended December 31, 2009

	General Fund	Capital Projects	Totals (Memorandum only)
REVENUES			
Local sources:			
Building rental	\$ 26,043	\$ -	\$ 26,043
Interest earnings	522	-	522
Federal sources:			
Inher - grants	-	73,908	73,908
Operating subsidy	<u>28,597</u>	<u>-</u>	<u>28,597</u>
Total revenues	<u>55,162</u>	<u>73,908</u>	<u>129,070</u>
EXPENDITURES			
Current:			
Administration	25,429	-	25,429
Utilities	10,597	-	10,597
Ordinary maintenance	11,290	-	11,290
General expenditures	7,315	-	7,315
Capital expenditures	<u>-</u>	<u>73,908</u>	<u>73,908</u>
Total expenditures	<u>54,631</u>	<u>73,908</u>	<u>128,539</u>
PROCESS (deduction) OF NONCASH DEBIT (credit) EXPENDITURES	19,531	-	(19,531)
Fund Balance, Beginning	<u>24,765</u>	<u>-</u>	<u>24,765</u>
Fund Balance, Ending	<u>\$ 25,234</u>	<u>\$ -</u>	<u>\$ 25,234</u>

HOUSING AUTHORITY OF THE TOWN OF MAJILS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - GOVERNMENTAL FUND TYPE
For the Year Ended December 31, 2000

	GENERAL FUND 2000			CAPITAL PROJECT FUND - 2000		
	BUDGET	ACTUAL	Variance Favorable (Unfavorable)	BUDGET	ACTUAL	Variance Favorable (Unfavorable)
REVENUES						
Local revenues:						
licensing rental	\$ 38,887	\$38,841	\$ 466	\$ -	\$ -	\$ -
interest earnings	3,478	323	3,155	-	-	-
Federal projects:						
Grant - Road	-	-	-	-	-	-
Operating subsidy	38,887	38,567	320	31,308	31,308	-
Total revenues	<u>81,252</u>	<u>77,731</u>	<u>3,521</u>	<u>31,308</u>	<u>31,308</u>	<u>-</u>
EXPENSES						
Capital:						
Administration	18,887	25,415	16,528	-	-	-
Utilities	18,841	18,287	554	-	-	-
Ordinary maintenance	9,898	13,298	3,400	-	-	-
Special expenditures	9,410	7,375	2,035	-	-	-
Capital expenditures	-	-	-	31,308	31,308	-
Total expenditures	<u>56,036</u>	<u>64,375</u>	<u>8,339</u>	<u>31,308</u>	<u>31,308</u>	<u>-</u>
EXCESS (DEFICIENCY) OF						
REVENUES OVER						
EXPENDITURES	<u>4,328</u>	<u>13,356</u>	<u>19,684</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF						
REVENUES OVER BUDGET						
EXPENDITURES AND OTHER						
FINANCING MATTERS 2000						
FUND BALANCE, BEGINNING	25,415	24,165	1,250	-	-	-
FUND BALANCE, Ending	<u>\$ 29,743</u>	<u>\$21,224</u>	<u>\$ 8,519</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accountants' Compilation Report and Notes to Financial Statements.

NOTES TO
GENERAL PURPOSE
FINANCIAL STATEMENTS

HOUSING AUTHORITY OF THE TOWN OF HASILE
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2000

INTRODUCTION

The Housing Authority of the Town of Hasile was created by Louisiana Revised Statute (LSA-R.S.) 40:280 to engage in the acquisition, development, and administration of a low rent housing program to provide safe, sanitary, and affordable housing to the citizens of Hasile, Louisiana.

The authority is administered by a five-member board appointed by the Mayor. Members of the board serve three-year terms.

Under the United States Housing Act of 1937, as amended, the U.S. Department of Housing and Urban Development (HUD) has direct responsibility for administering low rent housing programs in the United States. Accordingly, HUD has entered into an annual contributions contract with the authority for the purpose of assisting the authority in financing the acquisition, construction, and leasing of housing units and to make annual contributions (subsidies) to the authority for the purpose of maintaining this low rent character.

At December 31, 2000, the authority managed 22 public housing units.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the authority is legally separate and financially independent, the authority is a separate governmental reporting entity.

The authority is a related organization of the Town of Hasile, Louisiana since the mayor appoints a voting majority of the authority's governing board. The Town of Hasile, Louisiana is not financially accountable for the authority as it cannot impose its will on the authority and there is no potential for the authority to provide financial benefit to, or impose financial burdens on, the

NOTES TO FINANCIAL STATEMENTS (continued)

Town of Basile, Louisiana. Accordingly, the authority is not a component unit of the financial reporting entity of the Town of Basile, Louisiana.

The authority includes all funds, account groups, acquisitions, or others, that are within the oversight responsibility of the authority. Certain units of local government over which the authority exercises no oversight responsibility, such as the parish police jury, school board, and municipalities within the parish, are excluded from the accompanying financial statements. Those units of government are considered separate reporting entities and issue financial statements separate from those of the authority. In addition, the accompanying financial statements do not include various tenant associations which are legally separate entities.

Fund Accounting

The authority uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by aggregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

The fund classifications follow:

Governmental Funds

Governmental funds account for all or most of the authority's general activities, including the collection and disbursement of specific or legally restricted monies for the acquisition or construction of general fund assets, and the servicing of general long-term obligations. Governmental funds include:

General Fund - the general operating fund of the authority accounts for all financial resources, except those required to be accounted for in other funds. The General Fund includes transactions of the low rent housing assistance programs.

Capital Projects Fund - Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in any other fund.

NOTES TO FINANCIAL STATEMENT (continued)

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenue and expenditures:

Revenues

Operating subsidies received from HUD are recorded when available and measurable. Federal restricted grants are recorded when reimbursable expenditures have been incurred.

Rental income and other income are recorded in the month earned.

Interest earnings are recorded when time deposits mature and interest is credited to the authority's deposits.

Expenditures

Expenditures are recorded when the related fund liability is incurred. This includes expenditures for salaries and capital outlay in the general fund.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

Budgets

The authority uses the following budget practices:

1. The Executive Director prepares a proposed budget and submits same to the Board Commissioners no later than thirty days prior to the beginning of each fiscal year.
2. Following discussion and acceptance of the budget by the Board, it is sent to HUD for approval.

NOTES TO FINANCIAL STATEMENTS (continued)

3. Upon approval by H&B, the budget is formally adopted.
4. Any budgetary amendments require the approval of the Executive Director and Board of Commissioners.
5. Any budgetary appropriations lapse at the end of each fiscal year.
6. Budgets for the General Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. The budget comparison presented in the financial statements includes the original budget and all amendments.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts and certificates of deposit purchased with original maturities of 90 days or less. Under state law, the authority may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the authority may invest in United States Bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

Prepaid Items

Payments made to insurance companies for coverage that will benefit the period beyond December 31, 2010 are recorded as prepaid insurance.

Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No construction period interest

NOTES TO FINANCIAL STATEMENT (continued)

costs have been incurred and capitalized for the fiscal year ended December 31, 2000. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Compensated Absences

The authority has one part time employee, hence no compensated absences are accrued.

Fund Equity

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

Total Columns on Combined Statements

The total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - FUND DEFICITS

No individual funds have deficits in unreserved fund balance at December 31, 2000.

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 2000, the authority has cash and cash equivalents totaling \$28,726 as follows:

Demand deposits	\$ 23,466
Time deposits	<u>5,260</u>
Total	<u>\$ 28,726</u>

NOTES TO FINANCIAL STATEMENT (continued)

These deposits are stated at cost, which approximation market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000, the authority has \$33,749 in deposits. These deposits are secured from risk by \$180,000 of federal deposit insurance and 2-0- of Pledged Securities held by the custodial bank in the name of the fiscal agent banks (GASB Category 3).

NOTE 4 - RECEIVABLES

The receivables of \$4,096 December 31, 2000, are as follows:

Class of Receivable	General Fund
Local sources:	
Taxes	\$ 3,486
Due from other Fund	<u>2,513</u>
	<u>\$ 4,099</u>

NOTE 5 - FIXED ASSETS

The changes in general fixed assets are as follows:

	Balance December 31, 1999	2000 Additions	2000 Deletions	Balance December 31, 2000
Land, Building & Etc.	<u>\$1,835,353</u>	<u>\$21,800</u>	<u>\$ -</u>	<u>\$1,857,153</u>

NOTE 6 - ACCOUNTS, SUPPLIES, AND OTHER PAYABLES

The payables of \$13,845 at December 31, 2000, are as follows:

	General Fund	Capital Projects Fund	Total
Deposits due to others	\$ 2,703	\$ -	\$ 2,703
Accounts	<u>3,381</u>	<u>8,400</u>	<u>11,781</u>
Due to other funds	<u>-</u>	<u>2,511</u>	<u>2,511</u>
Totals	<u>\$ 6,084</u>	<u>\$ 10,911</u>	<u>\$ 16,995</u>

NOTES TO FINANCIAL STATEMENT (continued)

NOTE 7 - LITIGATION AND CLAIMS

At December 31, 2000, the authority was not involved in any lawsuits or aware of any claims against it.

NOTE 8 - FINANCIAL COMPLIANCE CONTINGENCIES

No questions of disallowed costs were noted for inclusion in our report.

NOTE 9- Related Party Transactions

No related party transactions were noted in the year ended December 31, 2000.

NOTE 10 - Actual Modernization Costs

- The Actual Modernization Costs from inception of the grants are as follows:

	12/31/2000
	GRANT
	1998
Total Award	\$107,280
Funds Approved	\$ 73,900
Funds Expended	<u>73,900</u>
Balance of Funds Approved	\$ <u>-0-</u>
Funds Advanced	\$ 73,900
Funds Expended	<u>73,900</u>
Balance of Funds Advanced	\$ <u>-0-</u>

NOTE 11 - Concentration of Risks

The Basile Housing Authority is financially dependent upon financial subsidies from HUD. It also is limited to serving the Town of Basile.

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TABLET FOR J.C. 1978
TABLET 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 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3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

8. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the amended budget.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held in December 22, 1999, which indicated that the budget had been adopted by the commissioners.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and certain expenditures for the year exceeded budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amount and payee

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from Directors and the chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:17 like open meetings law.

The Housing Authority of the Town of Beale is only required to post a notice of each meeting and the accompanying agenda on the door of the system's office building. Management posted these notices as required.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the authority for the year indicated no approval for the payments noted. We also inspected payroll for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated December 31, 1999, included comments and unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of management of the Housing Authority of the Town of Austin and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose. However, this report is a matter of public record and its distribution is not limited.

Viggo A. Truogno

Viggo A. Truogno
June 26, 2000

HOUSING AUTHORITY OF THE TOWN OF PRALIRE
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
December 31, 2008

2800-1 FAILURE TO COMPLY WITH BUDGET ACT

CONDITION

The Housing Authority did not comply with the Louisiana Local Government Budget Act.

CAUSE

The Housing Authority exceeded budgeted revenues and expense by greater than a 5% margin. The budget was not amended prior to the end of the year to correct this condition.

EFFECT

The Louisiana Local Government Budget Act requires the Housing Authority to prepare a budget for the general fund and make it available as a public document at least 15 days before the beginning of the fiscal year. The budget must also be monitored during the fiscal year and amended when certain conditions occur.

EFFECT

The Housing Authority violated the Louisiana Local Government Budget Act. In addition, the effectiveness of the Housing Authority's budgetary controls over revenues and expense are weakened.

RECOMMENDATION

We recommend that the Housing Authority follow the provisions of the Budget Act as it pertains to adopting budget amendments as circumstances warrant.

HOUSING AUTHORITY OF THE TOWN OF BASILE
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
December 31, 2000

2880-2 FAILURE TO COMPLY WITH CASH MANAGEMENT PROVISIONS
CONDITION

The Housing Authority did not comply with cash management guidelines set forth through HUD H&U 7485.1 RW-3.

CAUSE

The Housing Authority exceeded time restrictions for disbursement of capital funds expended by greater than 5 days. The funds were still not disbursed at year end to correct this condition.

EFFECTS

The U.S. Department of Housing and Urban Development defines funds expended as the cumulative amount of funds drawn down and disbursed for modernization costs incurred. HUD requires the Housing Authority to disburse the funds within five working days of receipt of the funds from HUD.

FACTS

The Housing Authority violated HUD H&U 7485.1 RW-3 which obligates the Housing Authority to disburse the funds within five working days of receipt.

RECOMMENDATION

We recommend that the Housing Authority follow the provisions of HUD H&U 7485.1 RW-3 as it pertains to disbursement of funds expended.

HOUSING AUTHORITY OF THE TOWN OF LEBLANC
Housing Authority's Consolidated Action Plan
Year Ended December 31, 2008

2008-1 FAILURES TO COMPLY WITH BUDGET ACT

The Housing Authority agrees with the recommendations presented. The Housing Authority will monitor the budget as it compares to actual expenditures and will stay in compliance with the budget act in future years.

2008-2 FAILURES TO COMPLY WITH CASH MANAGEMENT PROVISIONS

The Housing Authority agrees with the recommendations presented. The Housing Authority will follow the provisions set forth through HUD and disburse the modernization funds received in the proper amount of time.

HOUSING AUTHORITY OF THE TOWN OF HOUMA
Status of Prior Years Findings
Year Ended December 31, 2008

1523-1 FAILURE TO COMPLY WITH BUDGET ACT

CONDITION

The Housing Authority did not comply with the Louisiana Local Government Budget Act.

SOURCE

This matter was unresolved at the year end of December 31, 2008.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

_____, (Date Transmitted)

WIDE A MORGAN

_____, *(A Corporate or Certified Public Accountant)*

P.O. BOX 1006

CONRO, LOUISIANA 70526

_____, (Auditor)

12/31/80

In connection with your compilation of our financial statements as of (date) and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have conducted our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:29-32, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1181-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1110.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

Accounting and Reporting

All non-voting governmental accounts are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:38.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 51:403, under 59:92, as applicable.

Yes ☒ No ☐

This has been had our financial statements audited in accordance with PCAOB 24-0503

Abstract

The laws compiled with the provisions of the Open Meetings Law, provided in RS-A-42:1 through 42:12.

W. H. H. H.

10

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make payments in the ordinary course of administration, nor have we entered into any lease-purchase agreements. Without the approval of the State Bond Commission, as provided by Article VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 38:1413.05-1413.06.

Abstract

It is also to be noted that we have not advanced wages or salaries to employees or paid benefits in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinions 79-720.

Figure 1

We have disclosed to you all known noncompliances of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance(s) which may occur subsequent to the issuance of your report.

James V. Baker February 4, 1861 - 1907 Date

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	President	Mayor
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